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**STATE BOARD OF EQUALIZATION**

September 4, 1951

C--- M--- C--- Corporation  
XX --- Avenue  
--- X, New York

Account -- - XXX

Gentlemen:

This is in answer to your letter of July 13 in which you ask whether your sales of mail chutes to purchasers in this State are subject to sales or use tax in view of the fact that they become a part of the real property to which they are attached.

As indicated by Sales and Use Tax Ruling 11, copy enclosed, either the sales or use tax applies with respect to retail sales of tangible personal property regardless of the fact that it is to be subsequently attached to and become a part of the realty. Accordingly, your sales of mail chutes at retail are not exempt from the tax.

Contractors are regarded as retailers of fixtures, as defined by said Ruling 11. As we regard mail chutes as "fixtures" it appears that your sales to contractors holding a seller's permit constitute sales for resale for which resale certificates in the form prescribed by Ruling 68, copy enclosed, may be accepted.

Many construction contractors appear to prefer buying "fixtures" on a "tax-paid" basis, to avoid the necessity of paying the tax directly to the State. To enable you to sell your mail chutes on a tax-paid basis you will, of course, be required to register with this Board. You may do so by submitting a completed application for a certificate of authority to collect the use tax. Although we have forwarded applications with our previous letters for your convenience we are enclosing a new application herewith.

Very truly yours,

R. G. Hamlin  
Tax Counsel

RGH:ja

cc: Mr. F--- T. L---